

# United States District Court

## Northern District of California

**UNITED STATES OF AMERICA**

**v.**

**J. TONY SERRA**

**JUDGMENT IN A CRIMINAL CASE**

Case Number: CR05-0171 JCS

USM Number: 99943-011

Randy Daar, retained

Defendant's Attorney

### THE DEFENDANT:

- ☒ pleaded guilty to count(s): 1 & 2 of the Class A Misdemeanor Information.
- ☐ pleaded nolo contendere to count(s) \_\_\_ which was accepted by the court.
- ☐ was found guilty on count(s) \_\_\_ after a plea of not guilty.

**ACCORDINGLY**, the defendant is adjudicated guilty of the following offense(s):

<u>Title &amp; Section</u>	<u>Nature of Offense</u>	<u>Date Offense Concluded</u>	<u>Count Number(s)</u>
26 U.S.C. § 7203	Willful Failure to Pay Income Taxes	Calendar Year 1998	1
26 U.S.C. § 7203	Willful Failure to Pay Income Taxes	Calendar Year 1999	2

The defendant is sentenced as provided in pages 2 through 5 of this judgment. The sentence is imposed pursuant to the Sentencing Reform Act of 1984.

- ☐ The defendant has been found not guilty on count(s) \_\_\_.
- ☐ Count(s) \_\_\_ (is)(are) dismissed on the motion of the United States.

IT IS ORDERED that the defendant must notify the United States Attorney for this district within 30 days of any change of name, residence, or mailing address until all fines, restitution, costs, and special assessments imposed by this judgment are fully paid. If ordered to pay restitution, the defendant must notify the court and United States attorney of any material changes in economic circumstances.

7/29/2005

Date of Imposition of Judgment

/s/ Joseph C. Spero

Signature of Judicial Officer

Honorable Joseph C. Spero

Name & Title of Judicial Officer

August 3, 2005

Date

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## IMPRISONMENT

The defendant is hereby committed to the custody of the United States Bureau of Prisons to be imprisoned for a total term of 10 months on counts 1 and 2 to be served concurrently.

☒ The Court makes the following recommendations to the Bureau of Prisons:  
U.S. Penitentiary, **Lompoc Satellite Camp**, Lompoc, CA

☐ The defendant is remanded to the custody of the United States Marshal.

☒ The defendant shall surrender to the United States Marshal for this district.

☒ at 12:00 ☐ am ☒ pm on **January 30, 2006**.

☐ as notified by the United States Marshal.

### OR

☒ The defendant shall surrender for service of sentence at the institution designated by the Bureau of Prisons:

☒ on **January 30, 2006**.

☐ as notified by the United States Marshal.

☐ as notified by the Probation or Pretrial Services Office.

## RETURN

I have executed this judgment as follows:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Defendant delivered on \_\_\_\_\_ to \_\_\_\_\_  
at \_\_\_\_\_, with a certified copy of this judgment.

\_\_\_\_\_  
UNITED STATES MARSHAL

By \_\_\_\_\_  
Deputy U.S. Marshal

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### CRIMINAL MONETARY PENALTIES

The defendant must pay the total criminal monetary penalties under the schedule of payments on Sheet 6.

	<u>Assessment</u>	<u>Fine</u>	<u>Restitution</u>
Totals:	\$ 50.00	\$ 0.00	\$ 100,000

☐ The determination of restitution is deferred until   . An Amended Judgment in a Criminal Case (AO 245C) will be entered after such determination.

☒ The defendant shall make restitution (including community restitution) to the following payees in the amount listed below.

If the defendant makes a partial payment, each payee shall receive an approximately proportional payment unless specified otherwise in the priority order or percentage payment column below. However, pursuant to 18 U.S.C. § 3664(i), all nonfederal victims must be paid before the United States is paid.

<u>Name of Payee</u>	<u>*Total Loss</u>	<u>Restitution Ordered</u>	<u>Priority or Percentage of Payment</u>
Internal Revenue Service	\$100,000	\$100,000	\$1500.00 monthly payments to be paid no later than 60 days from release from custody.
<u>Totals:</u>	<u>\$ 100,000</u>	<u>\$100,000</u>	

☐ Restitution amount ordered pursuant to plea agreement \$   

☐ The defendant must pay interest on restitution and a fine of more than \$2,500, unless the restitution or fine is paid in full before the fifteenth day after the date of the judgment, pursuant to 18 U.S.C. § 3612(f). All of the payment options on Sheet 6, may be subject to penalties for delinquency and default, pursuant to 18 U.S.C. § 3612(g).

☐ The court determined that the defendant does not have the ability to pay interest, and it is ordered that:

☐ the interest requirement is waived for the ☐ fine and/or ☐ restitution.

☐ the interest requirement for the ☐ fine and/or ☐ restitution is modified as follows:

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**SCHEDULE OF PAYMENTS**

Having assessed the defendant's ability to pay, payment of the total criminal monetary penalties are due as follows:

A ☒ Lump sum payment of \$50.00 due immediately, balance due

☐ not later than \_\_\_\_, or

☒ in accordance with ( ) C, ( ) D, ( ) E or ( X ) F below; or

B ☐ Payment to begin immediately (may be combined with ( ) C, ( ) D, or ( ) F below); or

C ☐ Payment in equal (e.g. weekly, monthly, quarterly) installments of \$ \_ over a period of \_\_ (e.g., months or year(s), to commence \_ (e.g., 30 or 60 days) after the date of this judgment; or

D ☐ Payment in equal (e.g. weekly, monthly, quarterly) installments of \$ \_ over a period of \_\_ (e.g., months or year(s)), to commence \_ (e.g., 30 or 60 days) after release from imprisonment to a term of supervision; or

E ☐ Payment during the term of supervised release will commence within (e.g, 30 or 60 days) after release from imprisonment. The court will set the payment plan based on an assessment of the defendant's ability to pay at that time; or

F ☒ Special instructions regarding the payment of criminal monetary penalties:

It is further ordered that the defendant shall pay to the United States a special assessment of \$50, which shall be due immediately. While incarcerated, payment of criminal monetary penalties are due during imprisonment at the rate of \$25 per quarter and payment shall be through the Bureau of Prisons Inmate Financial Responsibility Program. Criminal monetary payments shall be made to the Clerk of the U.S. District Court, 450 Golden Gate Ave., Box 36060, San Francisco, CA 94102.

It is further ordered that the defendant shall pay restitution to Internal Revenue Service in the amount of \$100,000, which shall be due as follows: While incarcerated, payment of restitution is due during imprisonment at the rate of not less than \$25 per quarter and payment shall be through the Bureau of Prisons Inmate Financial Responsibility Program. Not later than 60 days from release from custody, monthly restitution payments of at least \$1500 per month shall be made to the Clerk of the U.S. District Court, Attention: Financial Unit, 450 Golden Gate Ave., Box 36060, San Francisco, CA 94102.

The defendant shall receive credit for all payments previously made toward any criminal monetary penalties imposed.

☐ Joint and Several

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Defendant and co-defendant Names	Case Numbers (including defendant number)	Total Amount	Joint and Several Amount	Corresponding Payee (if appropriate)

☐ The defendant shall pay the cost of prosecution.

☐ The defendant shall pay the following court cost(s):

☐ The defendant shall forfeit the defendant's interest in the following property to the United States: